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SURFACE TRANSPORTATION BOARD

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ELIAS C. ALVORD (1942)
ELLSWORTH C. ALVORD (1964)

OF COUNSEL
URBAN A. LESTER

October 4, 2006

Mr. Vernon A. Williams
Secretary
Surface Transportation Board
Washington, D.C. 20423

Dear Mr. Williams:

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11301(a) are two (2) copies of an Assignment and Assumption Agreement, dated as of September 27, 2006, a primary document as defined in the Board's Rules for the Recordation of Documents.

The names and addresses of the parties to the enclosed document are:

Seller: General Electric Railcar Services Corporation
161 North Clark Street, 7th Floor
Chicago, IL 60601

Buyer: Wells Fargo Equipment Finance, Inc.
d/b/a Midwest Railcar Corporation
4949 Autumn Oaks Drive
Maryville, IL 62062

Mr. Vernon A. Williams
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A description of the railroad equipment covered by the enclosed document is:

99 railcars: GPIX 9900 – GPIX 9999 (excluding GPIX 9931).


A short summary of the document to appear in the index is:

Assignment and Assumption Agreement.

Also enclosed is a check in the amount of \$34.00 payable to the order of the Surface Transportation Board covering the required recordation fee.

Kindly return stamped copies of the enclosed document to the undersigned.

Very truly yours,

A handwritten signature in black ink, appearing to read 'Alvord', with a long horizontal flourish extending to the right.

Robert W. Alvord

RWA/sem
Enclosures

OCT 04 '06

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ASSIGNMENT AND ASSUMPTION AGREEMENT

SURFACE TRANSPORTATION BOARD

This ASSIGNMENT AND ASSUMPTION AGREEMENT, dated as of September 27, 2006 (this "Agreement"), is between General Electric Railcar Services Corporation, a Delaware corporation (the "Seller"), and Wells Fargo Equipment Finance, Inc. d/b/a Midwest Railcar Capital Equipment Company (the "Buyer").

RECITALS

WHEREAS, the Buyer and the Seller have entered into that certain Purchase Agreement, dated as of September 27, 2006 (the "Purchase Agreement"), providing for the purchase of the Ownership Interest by the Buyer from the Seller, subject to the terms and conditions set forth therein; and

WHEREAS, the Purchase Agreement contemplates the execution and delivery of this Agreement by the Seller and the Buyer.

NOW, THEREFORE, in consideration of the foregoing and for other good and valuable consideration, the receipt and adequacy of which are hereby acknowledged, the parties hereto agree as follows.

AGREEMENT

1. **Definitions.** Capitalized terms used herein without definition shall have the meanings assigned to them in Section 4 of this Agreement.

2. **Assignment.** Effective as to each unit of Equipment on the Closing Date, the Seller sells to the Buyer all of the Seller's rights, title and interest in and to such unit and assigns to the Buyer all of the Seller's rights and obligations under the Lease and, solely as it pertains to the Lease, the Master Lease (collectively, the "Operative Agreements") as they relate to each unit. Notwithstanding the foregoing, the Seller shall continue to be entitled to the benefit of any right to indemnification for tax or other matters which arose or may arise from or be related to any event or circumstance occurring or in existence prior to the Closing Date, as specified in the Purchase Agreement.

3. **Acceptance of Assignment; Assumption of Obligations; Effect of Assignment.** The Buyer accepts the assignment contained in Section 2 hereof and assumes all obligations of the Seller accruing on or after the Closing Date under, and agrees to be bound to the same extent as the Seller by all the terms of, the Operative Agreements. Effective on and after the Closing Date (except with respect to obligations not assumed pursuant to the preceding sentence), the Buyer shall be deemed to stand in the place of the Seller for all purposes under the Operative Agreements and each reference in the Operative Agreements to the Seller shall be deemed to mean the Buyer. The Seller is released of all obligations accruing under the Operative Agreements on or after the Closing Date.

4. **Definitions.** Except as otherwise specified or as the context may otherwise require, the following terms have the meanings set forth below whenever used in this Agreement

(terms defined in the singular to have a correlative meaning when used in the plural and vice versa).

Bill of Sale: the bill of sale in the form of Exhibit I hereto.

Closing Date: the date of the Bill of Sale.

Equipment: the equipment described in Schedule 1 to this Agreement together with every part, accessory, component and any equipment installed therein or attached thereto owned by the Seller on the Closing Date (individually each railcar is referred to as a "unit" or "unit of Equipment").

Lease: Rider No. 4 dated August 11, 1995 between Lessee, as successor in interest to Sunbelt Cement, Inc., and Seller, as amended and renewed by the Rider No. 4 Renewal.

Lessee: Cemex, Inc.

Master Lease: that certain Master Car Lease No. 8187-83 dated March 20, 2000 between Seller and Lessee, as successor in interest to Cemex USA Cement, Inc.

Ownership Interest: the Seller's rights, title and interest in and to the Equipment and the Seller's rights and obligations under the Operative Agreements.

5. **Amendments.** No provision of this Agreement may be amended, modified or waived except by written agreement duly executed by each of the parties hereto.

6. **Notices.** All notices, requests or other communications to or upon any party hereto in connection herewith shall be given in the manner prescribed by Section 9.5 of the Purchase Agreement.

7. **Headings.** The section headings used in this Agreement are for convenience of reference only and shall not be used or construed to define, interpret, expand or limit any provision hereof.

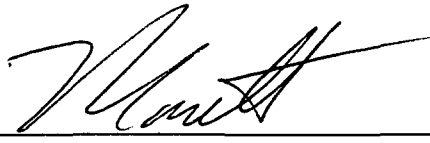
8. **Counterparts.** This Agreement may be executed in separate counterparts, each of which when so executed shall be deemed to be an original and all of which taken together shall constitute one and the same agreement.

9. **Governing Law.** This Agreement shall be governed by, and construed and enforced in accordance with, the internal substantive laws of the State of Illinois, without giving effect to its conflict of law rules.

10. **Entire Agreement.** This Agreement, the Purchase Agreement, and the Bill of Sale (together with their exhibits and schedules) represent the entire agreement of the parties with respect to the subject matter hereof and thereof and supersede and cancel any prior oral or written agreement, letter of intent or understanding with respect to such subject matter.

IN WITNESS WHEREOF, this Agreement has been duly executed by the parties hereto on the date first above written.

**GENERAL ELECTRIC RAILCAR SERVICES
CORPORATION**

By: 
Name: Mark Stefani
Title: Vice President

**WELLS FARGO EQUIPMENT FINANCE,
INC. D/B/A MIDWEST RAILCAR CAPITAL
EQUIPMENT COMPANY**

By: _____
Name: _____
Title: _____

IN WITNESS WHEREOF, this Agreement has been duly executed by the parties hereto on the date first above written.

**GENERAL ELECTRIC RAILCAR SERVICES
CORPORATION**

By: _____
Name: _____
Title: _____

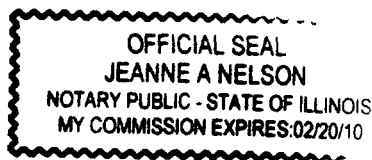
**WELLS FARGO EQUIPMENT FINANCE,
INC. D/B/A MIDWEST RAILCAR CAPITAL
EQUIPMENT COMPANY**

By: *Regina Barragan*
Name: *Regina Barragan*
Title: *AVP*

State of ILLINOIS)
)
County of COOK)

On this, the 27th day of September, 2006, before me, a Notary Public in and for said County and State, personally appeared Mark Stefani, a Vice President of General Electric Railcar Services Corporation, who acknowledged himself to be a duly authorized officer of General Electric Railcar Services Corporation, and that, as such officer, being authorized to do so, he executed the foregoing instrument for the purposes therein contained.

IN WITNESS WHEREOF, I have hereunto set my hand and official seal on the date above mentioned.



A handwritten signature in black ink, which appears to read "Jeanne A. Nelson". The signature is written in a cursive style and is positioned above a horizontal line.

Name: Jeanne A. Nelson, Notary Public
My Commission Expires: 02/20/2010
Residing in Cook County

State of MINNESOTA)

County of HENNEPIN)

On this, the 10th day of September, 2006, before me, a Notary Public in and for said County and State, personally appeared Jaqueline Baragan, an AWP of Wells Fargo Equipment Finance, Inc. d/b/a Midwest Railcar Capital Equipment Company, who acknowledged himself to be a duly authorized officer of Wells Fargo Equipment Finance, Inc. d/b/a Midwest Railcar Capital Equipment Company, and that, as such officer, being authorized to do so, he executed the foregoing instrument for the purposes therein contained.

IN WITNESS WHEREOF, I have hereunto set my hand and official seal on the date above mentioned.

Name: Michael Alex Underwood
Notary Public

My Commission Expires: 1/31/08
Residing in: Hennepin County

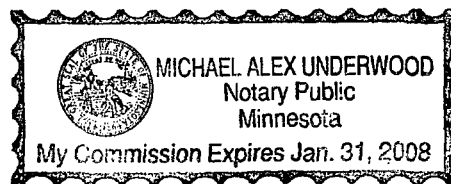


EXHIBIT I
TO ASSIGNMENT AND ASSUMPTION AGREEMENT

FORM OF BILL OF SALE

For good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, General Electric Railcar Services Corporation ("Seller"), does hereby sell, transfer and assign to Wells Fargo Equipment Finance, Inc. d/b/a Midwest Railcar Capital Equipment Company ("Buyer") all of Seller's rights, title and interest in and to the equipment described in Schedule 1 hereto, subject to the terms and conditions of the Purchase Agreement, dated as of September __, 2006, between Seller and Buyer, and the Assignment and Assumption Agreement, dated September __, 2006, between Seller and Buyer.

General Electric Railcar Services Corporation

By: _____
Name: _____
Title: _____
Date: _____

Schedule 1

(List of Equipment)

Unit Count	Lessee	AAR Reporting Mark	AAR Car Code
1	Cemex, Inc.	GPIX 9900	C111
2	Cemex, Inc.	GPIX 9901	C111
3	Cemex, Inc.	GPIX 9902	C111
4	Cemex, Inc.	GPIX 9903	C111
5	Cemex, Inc.	GPIX 9904	C111
6	Cemex, Inc.	GPIX 9905	C111
7	Cemex, Inc.	GPIX 9906	C111
8	Cemex, Inc.	GPIX 9907	C111
9	Cemex, Inc.	GPIX 9908	C111
10	Cemex, Inc.	GPIX 9909	C111
11	Cemex, Inc.	GPIX 9910	C111
12	Cemex, Inc.	GPIX 9911	C111
13	Cemex, Inc.	GPIX 9912	C111
14	Cemex, Inc.	GPIX 9913	C111
15	Cemex, Inc.	GPIX 9914	C111
16	Cemex, Inc.	GPIX 9915	C111
17	Cemex, Inc.	GPIX 9916	C111
18	Cemex, Inc.	GPIX 9917	C111
19	Cemex, Inc.	GPIX 9918	C111
20	Cemex, Inc.	GPIX 9919	C111
21	Cemex, Inc.	GPIX 9920	C111
22	Cemex, Inc.	GPIX 9921	C111
23	Cemex, Inc.	GPIX 9922	C111
24	Cemex, Inc.	GPIX 9923	C111
25	Cemex, Inc.	GPIX 9924	C111
26	Cemex, Inc.	GPIX 9925	C111
27	Cemex, Inc.	GPIX 9926	C111
28	Cemex, Inc.	GPIX 9927	C111
29	Cemex, Inc.	GPIX 9928	C111
30	Cemex, Inc.	GPIX 9929	C111
31	Cemex, Inc.	GPIX 9930	C111
32	Cemex, Inc.	GPIX 9932	C111
33	Cemex, Inc.	GPIX 9933	C111
34	Cemex, Inc.	GPIX 9934	C111
35	Cemex, Inc.	GPIX 9935	C111
36	Cemex, Inc.	GPIX 9936	C111
37	Cemex, Inc.	GPIX 9937	C111
38	Cemex, Inc.	GPIX 9938	C111
39	Cemex, Inc.	GPIX 9939	C111
40	Cemex, Inc.	GPIX 9940	C111
41	Cemex, Inc.	GPIX 9941	C111

Unit Count	Lessee	AAR Reporting Mark	AAR Car Code
42	Cemex, Inc.	GPIX 9942	C111
43	Cemex, Inc.	GPIX 9943	C111
44	Cemex, Inc.	GPIX 9944	C111
45	Cemex, Inc.	GPIX 9945	C111
46	Cemex, Inc.	GPIX 9946	C111
47	Cemex, Inc.	GPIX 9947	C111
48	Cemex, Inc.	GPIX 9948	C111
49	Cemex, Inc.	GPIX 9949	C111
50	Cemex, Inc.	GPIX 9950	C111
51	Cemex, Inc.	GPIX 9951	C111
52	Cemex, Inc.	GPIX 9952	C111
53	Cemex, Inc.	GPIX 9953	C111
54	Cemex, Inc.	GPIX 9954	C111
55	Cemex, Inc.	GPIX 9955	C111
56	Cemex, Inc.	GPIX 9956	C111
57	Cemex, Inc.	GPIX 9957	C111
58	Cemex, Inc.	GPIX 9958	C111
59	Cemex, Inc.	GPIX 9959	C111
60	Cemex, Inc.	GPIX 9960	C111
61	Cemex, Inc.	GPIX 9961	C111
62	Cemex, Inc.	GPIX 9962	C111
63	Cemex, Inc.	GPIX 9963	C111
64	Cemex, Inc.	GPIX 9964	C111
65	Cemex, Inc.	GPIX 9965	C111
66	Cemex, Inc.	GPIX 9966	C111
67	Cemex, Inc.	GPIX 9967	C111
68	Cemex, Inc.	GPIX 9968	C111
69	Cemex, Inc.	GPIX 9969	C111
70	Cemex, Inc.	GPIX 9970	C111
71	Cemex, Inc.	GPIX 9971	C111
72	Cemex, Inc.	GPIX 9972	C111
73	Cemex, Inc.	GPIX 9973	C111
74	Cemex, Inc.	GPIX 9974	C111
75	Cemex, Inc.	GPIX 9975	C111
76	Cemex, Inc.	GPIX 9976	C111
77	Cemex, Inc.	GPIX 9977	C111
78	Cemex, Inc.	GPIX 9978	C111
79	Cemex, Inc.	GPIX 9979	C111
80	Cemex, Inc.	GPIX 9980	C111
81	Cemex, Inc.	GPIX 9981	C111
82	Cemex, Inc.	GPIX 9982	C111
83	Cemex, Inc.	GPIX 9983	C111
84	Cemex, Inc.	GPIX 9984	C111
85	Cemex, Inc.	GPIX 9985	C111
86	Cemex, Inc.	GPIX 9986	C111
87	Cemex, Inc.	GPIX 9987	C111

Unit Count	Lessee	AAR Reporting Mark	AAR Car Code
88	Cemex, Inc.	GPIX 9988	C111
89	Cemex, Inc.	GPIX 9989	C111
90	Cemex, Inc.	GPIX 9990	C111
91	Cemex, Inc.	GPIX 9991	C111
92	Cemex, Inc.	GPIX 9992	C111
93	Cemex, Inc.	GPIX 9993	C111
94	Cemex, Inc.	GPIX 9994	C111
95	Cemex, Inc.	GPIX 9995	C111
96	Cemex, Inc.	GPIX 9996	C111
97	Cemex, Inc.	GPIX 9997	C111
98	Cemex, Inc.	GPIX 9998	C111
99	Cemex, Inc.	GPIX 9999	C111